



TEJNAKSH HEALTHCARE LIMITED

Regd. Add. : Lion Tarachand Bapa Hospital, Lion Tarachand Bapa Hospital Marg, Sion (W), Mumbai - 22

CIN : L85100MH2008PLC179034, Email : instituteofurology@gmail.com

Website : www.tejnaksh.com | Tel No. : 022 - 2404 4983/ 2404 4984

28.05.2019

To,

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

Dear Sir/Madam,

Scrip Code: 539428

Sub: Submission of Audited Financial Results (Standalone & Consolidated) for the Quarter and Year ended on 31st March, 2019

Please find the enclosed herewith Audited Financial Results (Standalone & Consolidated) for the Quarter and Year ended on 31st March, 2019 along with Auditors Report thereon approved by the Board of Directors of the Company at its Meeting held on Tuesday, 28th May, 2019 at Lion Tarachand Bapa Hospital, Lion Tarachand Bapa Hospital Marg, Sion - West, Mumbai – 400 033 at 11.00 a.m., in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and record.

Thanking you.

For Tejnaksh Healthcare Limited

Ashish V. Rawandale

Managing Director

DIN:- 02005733





TEJNAKSH HEALTHCARE LIMITED

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To,

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

Dear Sir/Madam,

Scrip Code: 539428

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements)Regulation, 2015, in respect of Audit Report for the year ended March 31,2019.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015, as amended vide SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we do hereby confirm that the Statutory Auditors of the Company M/s. P. D. Dalal & Co., Chartered Accountants, have issued an Audit Report with unmodified Opinion on Annual Audited(Standalone and Consolidated) Financial Results for the year ended on March 31, 2019.

This is for your information and record.

Thanking you.

For Tejnaksh Healthcare Limited

Ashish V. Rawandale

Managing Director

DIN:- 02005733



Auditor's Report on Annual Standalone Ind AS Financial Results of Tejnakh Healthcare Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Tejnakh Healthcare Limited
Mumbai

2. We have audited the accompanying Statement of Annual Standalone Ind AS Financial Results of Tejnakh Healthcare Limited for the year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. This Statement has been prepared on the basis of the Annual Standalone Ind AS Financial Statements. Our responsibility is to express an opinion on this Statement based on our audit of such Annual Standalone Ind AS Financial Statements, which have been prepared in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Beginning with April 1, 2018, the company has for the first time adopted Ind AS with the transition date of April 1, 2017. The impact of transition has been accounted for in the opening reserves and the comparative period / year results have been restated accordingly.

2. We conducted our audit of the Statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by the Company's Management.

3. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a reasonable basis for our opinion on the Statement.

..2,



(2)

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016; and
(ii) gives a true and fair view of the net profit (including other comprehensive income) and other financial information of the Company for the year ended March 31, 2019.

5. The Statement includes the results for the quarter ended March 31, 2019, being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For P.D. Dalal & Co.,
Chartered Accountants
Firm Registration No.102047W

Aashish S. Kakaria

(Aashish S. Kakaria)
Partner
Membership no. 102915



Place: Mumbai
Date : 28th May, 2019



TEJNAKSH HEALTHCARE LIMITED

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH, 2019

Amount Rs.Lacs

Sl.No	Particulars	Quarter Ended		Year Ended	
		March 31,2019	December 31,2018	March 31,2019	March 31,2018
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	REVENUE				
(a)	Revenue from operations (net)	366.25	355.08	1,395.79	862.25
(b)	Other income	84.58	24.02	142.45	43.07
	Total Revenue (I)	450.83	379.10	1,538.24	905.32
2	EXPENSES				
(a)	Purchases of stock-in-trade	12.49	20.96	80.92	79.72
(b)	Changes in inventories of Stock-in-Trade	(4.42)	(6.82)	(21.05)	(7.52)
(c)	Employee benefits expense	51.42	56.98	200.40	96.01
(d)	Finance costs	28.58	16.22	76.69	96.04
(e)	Depreciation and amortization expense	13.88	13.32	52.33	43.57
(f)	Other expenses	194.84	203.12	773.96	268.85
	Total Expenses (II)	296.80	303.78	1,163.26	576.67
3	Profit before tax (I) - (II)	154.03	75.32	374.98	328.66
4	Tax expense:				
(a)	Current tax	38.15	16.50	86.15	76.00
(b)	Adjustment of tax relating to earlier periods	-	-	-	-
(c)	Deferred tax	5.95	4.46	19.63	9.61
	Total Tax Expenses	44.10	20.96	105.78	85.61
5	Profit for the year	109.93	54.36	269.20	243.04
6	OTHER COMPREHENSIVE INCOME				
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:	-	-	-	-
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-
	Other Comprehensive income for the year, net of tax	-	-	-	-
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	109.93	54.36	269.20	243.04
7	Paid up Equity Share Capital (Face value Rs 10/-	1,015.68	1,015.68	1,015.68	1,015.68
8	Other Equity excluding revaluation reserve as per Balance Sheet	-	-	-	-
9	Basic and Diluted earnings per share (INR)	1.08	0.54	2.65	2.39





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STANDALONE BALANCE SHEET

Amount in Rs.Lacs

Particulars	March 31, 2019	March 31, 2018
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,164.78	1,003.70
(b) Goodwill	450.00	450.00
(c) Other Intangible Assets	4.09	0.55
(d) Intangible Assets Under Development	39.38	-
(e) Financial Assets	-	-
(i) Investments	106.01	106.01
(ii) Other Financial Assets	1.31	1.21
(f) Other Non-Current Assets	9.22	127.26
	1,774.78	1,688.74
Current assets		
(a) Inventories	46.32	25.26
(b) Financial Assets	-	-
(i) Trade Receivables	22.11	-
(ii) Cash and Cash Equivalents	96.65	139.02
(iii) Other Financial Assets	11.16	10.76
(b) Other Current Assets	189.83	52.63
	366.06	227.68
TOTAL	2,140.85	1,916.41
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	220.80
(b) Other Equity	293.12	818.80
	1,308.80	1,039.60
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
Borrowings	577.51	597.85
(b) Deferred Tax liabilities (Net)	58.78	39.15
	636.29	636.99
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	17.67	137.00
(ii) Trade Payables		
Micro and Small Enterprises	-	-
Others	31.58	35.41
(iii) Other financial liabilities	57.11	53.25
(b) Other Current Liabilities	64.02	14.15
(c) Current tax liabilities	25.37	-
	195.75	239.82
TOTAL	2,140.85	1,916.41

Notes:

- The above results have been reviewed by the Audit Committee and taken on record in the meeting of Board of Directors held on May 28, 2019.



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- 2 This Statement has been prepared in accordance with the Companies ("Indian Accounting Standards") Rules, 2015 (INDAS) prescribed under Section 133 of the Companies Act ,2013 and other recognised accounting practices and policies to the extent applicable. Beginning with April 1, 2018, the company has for the first time adopted Ind AS with the transition date of April 1, 2017. The impact of transition has been accounted for in the opening reserves and the comparative period / year results have been restated accordingly.
- 3 The figures of the last quarter ended March 31, 2019 is the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the 3rd quarter of the financial year 2018 - 2019.
- 4 As per the requirements of IND AS 108 as notified under Companies (Indian Accounting Standards) Rules 2015 as specified under section 133 of the Companies Act, 2013, no disclosure is required as the business activity of company falls within a single primary business segment of Healthcare Services.
- 5 Previous quarter / period figures are re-grouped, re-arranged, re-classified or re-worked wherever necessary to confirm to the current year accounting treatment.
- 6 The audited reconciliation of transition to Ind AS is presented below alongwith the additional details.

Particulars	Note	Net Profit	Total Equity
		Year Ended	as at
		31.03.2018	31.03.2018
Net profit / Total Equity as per previous GAAP (Indian GAAP)		246.33	1,039.90
Add / (Less) :			
Tax effects of adjustments	1	1.84	(0.23)
Borrowings – transaction cost adjustment	2	(5.13)	(0.06)
Net profit / Total Equity as per Ind AS		243.04	1,039.60

Notes to first time adoption:

1 Deferred tax

Indian GAAP requires deferred tax accounting using the income statement approach, which focuses on differences between taxable profits and accounting profits for the period. Ind AS 12 requires entities to account for deferred taxes using the balance sheet approach, which focuses on temporary differences between the carrying amount of an asset or liability in the balance sheet and its tax base. The application of Ind AS 12 approach has resulted in recognition of deferred tax on new temporary differences which was not required under Indian GAAP.

In addition, the transitional adjustments lead to temporary differences. According to the accounting policies, the company has to account for such differences. Deferred tax adjustments are recognised in correlation to the underlying transaction either in retained earnings.

2 Borrowings

Ind AS 109 requires transaction costs incurred towards origination of borrowings to be deducted from the carrying amount of borrowings on initial recognition. These costs are recognised in the profit or loss over the tenure of the borrowing as part of the interest expense by applying the effective interest rate method. Under previous GAAP, these transaction costs were charged to profit or loss as and when incurred.

3 Retained earnings

Retained earnings as at April 1, 2017 has been adjusted consequent to the above Ind AS transition adjustments.

Place: Mumbai
Date: 28.05.2019



For and on behalf of board of Directors
Tejnaksh Healthcare Limited

Dr. A.V. Rawandale
(Dr. A.V. Rawandale)
Managing Director
DIN:
02005733

Auditor's Report on Annual Consolidated Ind AS Financial Results of Tejnakh Healthcare Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Tejnakh Healthcare Limited
Mumbai

1. We have audited the accompanying Statement of Annual Consolidated Ind AS Financial Results of Tejnakh Healthcare Limited (hereinafter referred to as "the Holding Company") and its subsidiary Tejvedaant Healthcare Private Limited (the Holding Company and its subsidiary together referred to as "the Group") for the year ended March 31, 2019 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors. This Statement has been prepared on the basis of the Annual Consolidated Ind AS Financial Statements. Our responsibility is to express an opinion on this Statement based on our audit of such Annual Consolidated Ind AS Financial Statements, which have been prepared in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Beginning with April 1, 2018, the company has for the first time adopted Ind AS with the transition date of April 1, 2017. The impact of transition has been accounted for in the opening reserves and the comparative period / year results have been restated accordingly.

2. We conducted our audit of the Statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by the Holding Company's Management.

3. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a reasonable basis for our opinion on the Statement.



4. In our opinion and to the best of our information and according to the explanations given to us, the Statement which includes the financials of the subsidiary company

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016; and

(ii) gives a true and fair view of the consolidated net profit (including other comprehensive income) and other financial information of the Group including its subsidiary for the year ended March 31, 2019.

5. The Statement includes the results for the quarter ended March 31, 2019, being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For P.D. Dalal & Co.,
Chartered Accountants
Firm Registration No.102047W

Aashish

(Aashish S. Kakaria)
Partner
Membership no. 102915



Place: Mumbai
Date : 28th May, 2019



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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH, 2019

Amount Rs.Lacs

Sl.No.	Particulars	Quarter Ended		Year Ended	
		March 31,2019	December 31,2018	March 31,2019	March 31,2018
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	REVENUE				
(a)	Revenue from operations (net)	511.93	515.50	1,975.73	1,413.65
(b)	Other income	78.92	37.28	154.92	39.14
	Total Revenue (I)	590.85	552.78	2,130.65	1,452.79
2	EXPENSES				
(a)	Purchases of stock-in-trade	28.06	36.90	130.65	160.91
(b)	Changes in inventories of Stock-in-Trade	(8.27)	(2.25)	(11.68)	(42.00)
(c)	Employee benefits expense	73.84	79.47	293.46	205.43
(d)	Finance costs	29.24	16.60	77.76	98.21
(e)	Depreciation and amortization expense	15.50	14.99	58.81	46.56
(f)	Other expenses	275.58	316.18	1,145.28	555.68
	Total Expenses (II)	413.96	461.89	1,694.29	1,024.79
3	Profit before tax (I) - (II)	176.89	90.89	436.36	428.01
4	Tax expense:				
(a)	Current tax	43.55	20.55	100.70	99.65
(b)	Adjustment of tax relating to earlier periods	-	-	-	-
(c)	Deferred tax	6.34	6.24	22.00	10.08
	Total Tax Expenses	49.89	26.79	122.70	109.73
5	Profit for the year	127.01	64.10	313.67	318.28
6	OTHER COMPREHENSIVE INCOME				
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:	-	-	-	-
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-
	Other Comprehensive income for the year, net of tax	-	-	-	-
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	127.01	64.10	313.67	318.28
7	Profit for the year attributable to:				
	Equity holders of the parent	122.74	61.66	302.55	286.81
	Non-controlling interests	4.27	2.44	11.12	31.47
8	Total comprehensive income for the year attributable to:				
	Equity holders of the parent	122.74	61.66	302.55	286.81
	Non-controlling interests	4.27	2.44	11.12	31.47
9	Paid up Equity Share Capital (Face value Rs 10/- each.)	1,015.68	1,015.68	1,015.68	1,015.68
10	Other Equity excluding revaluation reserve as per Balance Sheet				
11	Basic and Diluted earnings per share (INR)	1.21	0.61	2.98	2.82





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CONSOLIDATED BALANCE SHEET

Amount in Rs.Lacs

Particulars	March 31, 2019	March 31, 2018
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,243.15	1,082.09
(b) Goodwill	450.00	450.00
(c) Other Intangible Assets	4.09	0.55
(d) Intangible Assets Under Development	39.38	-
(e) Financial Assets	-	-
(i) Investments	0.01	0.01
(ii) Other Financial Assets	1.31	1.21
(f) Other Non-Current Assets	29.51	135.78
	1,767.45	1,669.64
Current assets		
(a) Inventories	83.49	71.81
(b) Financial Assets		
(i) Trade Receivables	19.02	(3.05)
(ii) Cash and Cash Equivalents	124.00	173.98
(iii) Other Financial Assets	36.88	11.31
(b) Other Current Assets	195.80	52.87
	459.18	306.93
TOTAL	2,226.63	1,976.57
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	220.80
(b) Other Equity	300.41	792.74
Equity attributable to equity holders of the parent	1,316.09	1,013.54
Non Controlling Interest	37.76	26.64
Total Equity	1,353.85	1,040.18
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
Borrowings	577.51	597.85
(b) Deferred Tax liabilities (Net)	61.91	39.91
	639.42	637.75
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	17.67	137.00
(ii) Trade Payables	-	-
Micro and Small Enterprises	-	-
Others	59.58	73.65
(iii) Other financial liabilities	64.77	62.49
(b) Other Current Liabilities	65.97	25.50
(c) Current tax liabilities	25.37	-
	233.36	298.63
TOTAL	2,226.63	1,976.57

Notes:

- The above results have been reviewed by the Audit Committee and taken on record in the meeting of Board of Directors held on May 28, 2019.



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- 2 This Statement has been prepared in accordance with the Companies ("Indian Accounting Standards") Rules, 2015 (INDAS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning with April 1, 2018, the company has for the first time adopted Ind AS with the transition date of April 1, 2017. The impact of transition has been accounted for in the opening reserves and the comparative period / year results have been restated accordingly.
- 3 The figures of the last quarter ended March 31, 2019 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the 3rd quarter of the financial year 2018 - 2019.
- 4 As per the requirements of IND AS 108 as notified under Companies (Indian Accounting Standards) Rules 2015 as specified under section 133 of the Companies Act, 2013, no disclosure is required as the business activity of company falls within a single primary business segment of Healthcare Services.
- 5 Previous quarter / period figures are re-grouped, re-arranged, re-classified or re-worked wherever necessary to confirm to the current year accounting treatment.
- 6 The audited reconciliation of transition to Ind AS is presented below along with the additional details.

Particulars	Note	Net Profit	Total Equity
		Year Ended	as at
		31.03.2018	31.03.2018
Net profit / Total Equity as per previous GAAP (Indian GAAP)			
NCI		321.57	1,096.46
Add / (Less) :			42.51
Tax effects of adjustments	1	1.84	(0.23)
Borrowings – transaction cost adjustment	2	(5.13)	(0.06)
Change in ownership interest	3		(98.50)
Net profit / Total Equity as per Ind AS		318.28	1,040.18

Notes to first time adoption:

1 Deferred tax

Indian GAAP requires deferred tax accounting using the income statement approach, which focuses on differences between taxable profits and accounting profits for the period. Ind AS 12 requires entities to account for deferred taxes using the balance sheet approach, which focuses on temporary differences between the carrying amount of an asset or liability in the balance sheet and its tax base. The application of Ind AS 12 approach has resulted in recognition of deferred tax on new temporary differences which was not required under Indian GAAP.

In addition, the transitional adjustments lead to temporary differences. According to the accounting policies, the company has to account for such differences. Deferred tax adjustments are recognised in correlation to the underlying transaction either in retained earnings.

2 Borrowings

Ind AS 109 requires transaction costs incurred towards origination of borrowings to be deducted from the carrying amount of borrowings on initial recognition. These costs are recognised in the profit or loss over the tenure of the borrowing as part of the interest expense by applying the effective interest rate method. Under previous GAAP, these transaction costs were charged to profit or loss as and when incurred.

3 Accounting for Change in Ownership Interest in Subsidiary

Ind AS 110 requires to account for changes in parent's ownership interest in subsidiary that do not result in the parent losing control of the subsidiary as equity transaction and adjusted in consolidated equity. In case non controlling interest is decreased, the carrying amount of non controlling interest is adjusted with corresponding adjustment in consolidated retained earnings.

4 Retained earnings

Retained earnings as at April 1, 2017 has been adjusted consequent to the above Ind AS transition adjustments.

Place: Mumbai
Date: 28.05.2019



For and on behalf of board of Directors
Tejnaksh Healthcare Limited

(Signature)
(Dr. A.V. Rawandale)
Managing Director
DIN: 02005733